

**AWARE PROMOTIONAL MERCHANDISE LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**AWARE PROMOTIONAL MERCHANDISE LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	32,021	38,379
<b>Current assets</b>			
Debtors	5	18,948	25,925
Cash at bank and in hand		16,391	33,633
		<u>35,339</u>	<u>59,558</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(37,222)	(29,542)
<b>Net current (liabilities)/assets</b>		<u>(1,883)</u>	<u>30,016</u>
<b>Total assets less current liabilities</b>		30,138	68,395
<b>Creditors: amounts falling due after more than one year</b>	<u>7</u>	(30,653)	(42,361)
<b>Net (liabilities)/assets</b>		<u>(515)</u>	<u>26,034</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		(517)	26,032
<b>Shareholders' funds</b>		<u>(515)</u>	<u>26,034</u>

For the year ending 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 28 March 2023 and were signed on its behalf by

Mrs S Vincent  
Director

Company Registration No. 04467937

**AWARE PROMOTIONAL MERCHANDISE LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

---

**1 Statutory information**

Aware Promotional Merchandise Limited is a private company, limited by shares, registered in England and Wales, registration number 04467937. The registered office is The Pavilion, Kingfisher Way, Huntingdon, Cambridgeshire, PE29 6FN.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% straight line and 15% reducing balance
-------------------	--

***Pension costs***

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

***Going concern***

At the end of the accounting period, the company was insolvent with net liabilities of £515. The accounts have been prepared on a going concern basis as the director is confident that solvency will be secured within the next 12 months.

**AWARE PROMOTIONAL MERCHANDISE LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**4 Tangible fixed assets**

	<b>Plant &amp; machinery £</b>
<b>Cost or valuation</b>	At cost
At 1 July 2021	57,400
At 30 June 2022	57,400
<b>Depreciation</b>	
At 1 July 2021	19,021
Charge for the year	6,358
At 30 June 2022	25,379
<b>Net book value</b>	
At 30 June 2022	32,021
At 30 June 2021	38,379

**5 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts falling due within one year</b>		
Trade debtors	17,894	22,151
Other debtors	1,054	3,774
	18,948	25,925

**6 Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Bank loans and overdrafts	10,644	7,935
Trade creditors	14,246	13,103
Taxes and social security	3,394	1,517
Other creditors	8,938	6,987
	37,222	29,542

**7 Creditors: amounts falling due after more than one year**

	<b>2022 £</b>	<b>2021 £</b>
Bank loans	30,653	42,361

**8 Average number of employees**

During the year the average number of employees was 2 (2021: 2).

